(b) and (c) Compassionate appointments are regulated under the aforementioned Scheme which has been formulated by Department of Personnel and Training. According to this Scheme, the compassionate appointments can be made upto a maximum of 5% of the vacancies falling under direct recruitment quota in any Group 'C' or 'D' post. The Group 'C' posts against which appointment on compassionate grounds, are made, are earmarked Commissionerate-wise by the Cadre Control Commissioners. Commissioner, Vadodara-I is the cadre control commissioner for the Gujarat State. No earmarked Group 'C' post or Group 'D' post is vacant. Compassionate appointments of the applicants on the waiting list shall be made as per their turn when vacancies in Group 'C' post or Group 'D' posts arise.

**Imprisonment for defaulter auditors**

2757. SHRI K.B. KRISHNA MURTHY: Will the Minister of FINANCE AND COMPANY AFFAIRS be pleased to state:

(a) whether the Department of Company Affairs is considering enactment of a statute providing for 10 years imprisonment for auditors indulging in professional misconduct;

(b) whether Government would also make it mandatory for auditors to report fund misuse/falsification of ledgers etc., by corporates; and

(c) if so, the details thereof?

THE MINISTER OF FINANCE AND COMPANY AFFAIRS (SHRI JASWANT SINGH): (a) No, Sir.

(b) Section 227 of the companies Act, 1956 already requires the auditors to report on the accounts being a true and fair view of the state of affairs of a company.

(c) Does not arise.

**Forged stamp papers**

2758. SHRI RAMACHANDRA KHUNTIA: Will the Minister of FINANCE AND COMPANY AFFAIRS be pleased to state:

(a) whether Government are aware that they are losing revenue worth thousands of crores of rupees annually because of wide circulation of forged judicial and non-judicial stamp papers;